

2008

## IDAHO PROPERTY VALUATION SCHEDULES

Enclosed are copies of valuation schedules and related documents to be used for the 2008 Assessment Year.

- ◆ **All schedules are intended as guidelines only** and are not substitutes for appraisal judgment. These schedules should be used as a back-up in the event that there is not enough information available locally or elsewhere to provide better estimates.
- ◆ Using evidence from the local area, the schedules should be modified to reflect local market conditions. Modifying the schedules to the local market is a vital part of the valuation process. Changes and adjustments to the published schedules should be well documented and all relevant data retained on file.
- ◆ Schedule factors are set for property that is not updated. Updated items, such as betterments, improvements, and additions, to the original item should be valued separately. Value the addition at 100% of the value of the addition in the year it is added, and value it in the following years in the same column as the original equipment.
- ◆ The schedules reflect values of broad groups, and are not intended to reflect the value of any individual item. Any adjustments to the schedules should be based on comprehensive property groups, not on individual items.
- ◆ Items in exceptional condition or subject to unusual functional or economic depreciation should be valued on a case-by-case basis.
- ◆ Comments concerning the 2008 Assessment Year and recommendations which are received by the Commission after December 7, 2007 will be reviewed for consideration in the development of the 2009 Valuation Schedules.

## Contents

Please check to be sure the following documents and schedules are included in this packet.

	Page
✓ <i>Index to Valuation Schedules</i>	1
✓ <i>Notes to Valuation Schedules</i>	10
✓ <i>Trend Components</i>	12
✓ <i>Personal Property Valuation Schedules</i>	14
✓ <i>Industrial Property Valuation Schedules</i>	15
✓ <i>Agricultural Equipment Valuation Supplement</i>	16
✓ <i>Construction/Heavy Equipment Schedules</i>	17
✓ <i>Valuation Schedules for: Video and Arcade Laser Games, Miscellaneous Tools &amp; Equipment</i>	18
✓ <i>Postage Meter Valuation</i>	19
✓ <i>CATV Valuation Schedules</i>	20
✓ <i>Wireless Communication Schedules</i>	21
✓ <i>Rental Video Cassette Declaration Form</i>	2nd to last page
✓ <i>Professional Library Declaration Form</i>	last page

## Notes

- ◆ Individual valuation schedules can be found in the following groupings:

<u>Schedule Grouping</u>	<u>Schedule Numbers</u>
Personal Property Schedules:	0 through 19
Industrial Property Schedules:	20, 44, 46, 48, 50 through 63, and 93
Equipment Valuation Supplement:	23, 24, 26, 28 through 33, 43, 45, 47, 49, 64 through 69, 80, 89 through 92, and 94 through 99
Supplemental Schedules:	21, 22, 25, Postage Meters, CATV, and Wireless Communication

If any contents are missing contact the Idaho State Tax Commission Property Appraisal Bureau (208-334-7733) .

**INDEX TO VALUATION SCHEDULES 2008**  
**(Replaces 2007 Index and Schedules)**

<b>Item</b>	<b>Schedule</b>	<b>Function Code</b> (For County Use Only)
<b>A</b>		
Accounting machines	9	300
Acetylene & oxygen tanks	22	607
Aerial photo & mapping equipment	12	534
Agricultural equipment (See note #1.)		
Air compressors, mobile	2	302
Air compressor, stationary	17	303
Air cond/ heating contractor	3	304
Air cond/ heating unit	3	305
Aircraft small tools	21	619
Aircraft test equipment	2	414
Aircraft - other (See note #2.)		
Airline operations equipment	4	307
Airline - cargo tractor	68	680
Airline - radio equipment	13	553
Airline - tow tug	31	573
Airline - waste disposal	5	584
Alarm system/burglar alarm	13	317
Aluminum fabricating	57	318
Apartment furniture, fixtures, and equipment	11	565
Apiary, bee suits, veils, gloves, & smokers	21	301
Apiary machinery and equipment	6	341
Apparel manufacturing	53	322
Apparel store furniture and fixtures	6	323
Appliance repair furniture, fixtures, and equipment	5	324
Arcade games, electronic (See Video and Arcade Laser Game Schedule.)	25	657
Arcade games, pinball/non-electronic	4	319
Artwork (Leave at 100 percent.)		
Archery equipment manufacturing machinery and equipment	11	325
Architect furniture, fixtures, and equipment	14	326
Asphalt paving - in place	63	308
Auto parts store furniture, fixtures, and equipment	12	328
Auto repair shop/garage machinery and equipment	5	329
<b>B</b>		
Bakery, candy & confection manufacturing	56	336
Bank furniture, fixtures, and equipment	13	337
Bar/tavern/cocktail furniture, fixtures and equipment	9	339
Barber & beauty shop furniture, fixtures, and equipment	12	338
Batteries, leased commercial	3	340
Beekeeping, apiary, suits, veils, gloves, & smokers	21	301
Beekeeping/ apiary machinery and equipment	6	341
Bicycle shop machinery and equipment	5	342
Billboards	12	593
Billiard parlor furniture, fixtures, and equipment	11	542
Bins, lockers & racks	4	346
Biscuit manufacturing	56	347
Blueprinting/drafting equipment	14	403
Boats-pleasure	10	351

# INDEX TO VALUATION SCHEDULES 2008

## (Replaces 2007 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Boats-rental/resort, commercial	6	350
Boat shop - repair, machinery and equipment	5	352
Book binding	54	345
Bottling & soft drink manufacturing	56	353
Bowling-house balls	3	333
Bowling-lanes	16	354
Bowling-pinsetter/scoring	5	332
Brewery equipment	15	298
Brick & clay manufacturing	60	356
Burglar alarm systems	13	317
Business school furniture and fixtures	5	575
Butane, propane, liquified gas tanks (See Misc. Tools and Equip. Schedule.)	22	607
Butcher shop furniture, fixtures, and equipment	13	360
<b>C</b>		
CATV systems (See note #3.)		
Cabinet shop/woodworking machinery and equipment	12	361
Cannery	56	363
Car wash-full service	4	365
Car wash-racks	10	367
Car wash-self service	2	366
Cash register-auto scan	2	660
Cash register-conventional	9	661
Cell Sites (Refer to Wireless Communication Schedules)		
Cement manufacturing	60	368
Ceramic Kilns	56	320
Ceramic Molds	21	321
Chemical product manufacturing	50	369
Chiropractor furniture, fixtures, and equipment	7	496
Clothing manufacturing	53	322
Club & lodge furniture, fixtures, and equipment	13	373
Cocktail lounge	9	339
Coffee brewing equipment-leased	5	375
Coin-operated equipment (See note #4.)		
Cold storage/refrigeration plant	16	433
Computer systems & software (See note #5.)		
Minicomputers, mainframes, servers, peripherals	19	377
PCs, workstations and desktop peripherals	0	650
Concrete pre-mix equipment	4	544
Construction/heavy equipment (See Note #7.)		
Container manufacturing, metal	57	386
Container manufacturing, paper	58	387
Container, trash collection & hauling	8	439
Contractor, general	5	379
Contractor, A.C./heating	3	304
Contractor, concrete placing	4	378
Contractor, dry wall, taping, finishing	4	409
Contractor, electrical	4	411
Contractor, floor covering	4	425
Contractor, plumbing	4	540

# INDEX TO VALUATION SCHEDULES 2008

## (Replaces 2007 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Contractor, roofing	4	570
Coolers, walk-in & reach-in	14	561
Copiers - desktop (See note #5.)	0	650
Copiers (See note #5.)	19	390
Costumes & clothing, rental	1	626
Credit card imprinter	9	462
Crushing, equipment recycling	12	463
<b>D</b>		
Dairy farm equipment	10	394
Dairy industry, non-farm	52	395
Data processing equipment	19	377
Daycare furniture, fixtures, and equipment	11	467
Dental equipment	7	496
Department store furniture, fixtures, and equipment	6	399
Dies & molds, foundry	9	400
Drafting/blueprint equipment	14	403
Drug store furniture, fixtures, and equipment	6	406
Dry cleaning/laundry, coin-op	3	408
Dry cleaning/laundry, professional	10	648
Drywall taping/finishing machinery and equipment	4	409
Duplicating equipment/mimeograph, etc.	19	348
<b>E</b>		
Electrical contractor	4	411
Electrical generating machinery and equipment	18	412
Electrical product manufacturing	57	413
Electronic equipment (Excludes most computers; See note #5)	2	414
Electronic product manufacturing	46	415
Electroplating machinery and equipment	10	416
Engineering/scientific equipment	7	418
<b>F</b>		
Farm equipment (See note #1.)		
Fast food machinery and equipment	6	568
Facsimile machine (Fax machine - not computer peripheral - see note #5)	19	417
Feed & seed store furniture, fixtures and equipment	12	419
Feed mixers, treaters, etc.	5	420
Fertilizer manufacturing	50	421
Fiberglass molds	11	422
Fish processing	56	424
Fishing gear, commercial	1	423
Floor covering contractor machinery and equipment	4	425
Floor maintenance equipment-commercial	2	464
Floral shop furniture, fixtures and equipment	12	427
Flour, cereal & grain milling	59	428
Food, fast machinery and equipment	6	568
Food handling machinery and equipment	4	429
Food product processing	52	430
Foundry	57	432
Fuel oil dealer/yard machinery and equipment	16	434

# INDEX TO VALUATION SCHEDULES 2008

## (Replaces 2007 Index and Schedules)

Item	Schedule	Function Code
		(For County Use Only)
Funeral home/mortuary furniture, fixtures and equipment	15	436
Furniture refinish/upholstery	12	437
<b>G</b>		
Garage, automotive machinery and equipment	5	329
Garbage collection containers	8	439
Gas, industrial bulk plant (not tanks)	14	440
Gasoline & oil storage tanks (See Misc. Tools & Equip. Schedule.)	22	607
General contractor machinery and equipment	5	379
Glazier (glass installer) machinery and equipment	4	443
Go-cart	2	444
Golf course equipment (excluding tractors)	2	445
Golf driving range-balls (See note #1.)	21	405
Gravel pit M & E (See note #7.)		
Greenhouse & nursery machinery and equipment	12	514
Grocery store furniture, fixtures & equipment (except refrigeration)	6	450
Grain elevators (See a cost manual; e.g., Marshall & Swift.)		
<b>H</b>		
Hardware store furniture, fixtures, and equipment	12	451
Hatchery, poultry machinery and equipment	14	452
Health services equipment, medical	7	496
Health spa furniture, fixtures, and equipment	13	560
Hearing aid clinics	7	496
Heating equipment (unit)	3	305
High tech manufacturing (e.g. semiconductor; See note #8.)	44	306
Hospital furniture, fixtures, and equipment	12	457
Hotel/motel furniture, fixtures, and equipment	12	458
House, rental furniture, fixtures, and equipment	11	565
<b>I</b>		
Ice making equipment	17	460
Ice cream cabinet	14	561
Imprinter (e.g. credit/debit card)	9	462
Industrial buildings	61	651
Industrial gas bulk plant	14	440
<b>J</b>		
Janitorial service equipment	2	464
Jewelry store furniture, fixtures, and equipment	6	465
<b>K</b>		
Key duplication equipment	12	466
Kindergarten furniture, fixtures, and equipment	11	467
Knitted goods manufacturing	48	468
<b>L</b>		
Laboratory equipment	7	469
Landscaping equipment	12	470
Lapidary equipment	12	471
Laundry/dry clean professional	10	648
Laundry/dry clean coin-op	3	408

# INDEX TO VALUATION SCHEDULES 2008

## (Replaces 2007 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Leather products manufacturing machinery and equipment	15	475
Libraries, professional (Refer to STC Professional Library Declaration.)		
Lift trucks (See forklift in construction schedules.)		
Linoleum installation machinery and equipment	4	425
Liquified petroleum storage tanks (See Misc. Tools and Equip. Schedule.)	22	607
Lithograph equipment	13	547
Locker, public coin operated	12	482
Locker, frozen food machinery and equipment	16	433
Lodge & club furniture, fixtures, and equipment	13	373
Logging equipment - Refer to note # 7 or the following schedules:		
Logging equipment, new	43	671
Logging equipment, used	90	692
Lumber dealer, retail furniture, fixtures, and equipment	12	489
Lumber yard equipment-see forklift (new and used)		
Lumber and wood products - Refer to the the following schedules:		
Plywood & veneer	58	485
Pulp, paper, & paperboard	58	486
Sawmill (medium & large)	58	487
Sawmill (portable & small)	51	488
<b>M</b>		
Machine shop machinery and equipment, maintenance	7	492
Machine shop, production	11	491
Machinery manufacturing	57	493
Mailing machines	10	494
Manufactured housing manufacturing equipment	57	504
Meat processing & packaging	52	495
Metal fabrication	57	498
Metal sheet fabrication	56	587
Medical equipment	7	496
Metal shelving	13	588
Microfilming equipment	14	500
Microwave oven	2	667
Mimeograph/duplicating equipment	19	348
Mining & milling	93	502
Mobile home, rental furniture, fixtures, and equipment	11	565
Mobile office	16	505
Mobile yard equipment	51	506
Mortuary equipment	15	436
Motel/hotel furniture, fixtures, and equipment	12	458
Motorcycle shop machinery and equipment	5	509
Musical equipment, rental	5	299
<b>N</b>		
Natural gas exploration & production	50	297
Neon signs	12	593
Newspaper computer	19	377
Newspaper machinery and equipment	13	547
Nursery & greenhouse machinery and equipment	12	514
Nursing home furniture, fixtures, and equipment	12	515

**INDEX TO VALUATION SCHEDULES 2008**  
(Replaces 2007 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
<b>O</b>		
Office furniture and fixtures	13	516
Office machines, accounting	9	300
Office machines (excluding computer)	3	517
Optical equipment	7	496
Oxygen & acetylene tanks (See note #1.)	22	607
<b>P</b>		
Packing/sorting machinery and equipment	7	521
Paint & varnish manufacturing	50	522
Painting contractor machinery and equipment	4	523
Pallets, crates and lugs (See Misc. Tools & Equip.)	21	524
Paper container manufacturing	58	486
Parking lot equipment	12	526
Parking meters	16	527
Paving, asphalt	63	308
Paving, asphalt machinery and equipment	4	378
Pest control equipment	7	529
Petroleum exploration & production	50	297
Petroleum products, service station	4	583
Petroleum bulk plant	16	530
Photocopy equipment (not copiers)	19	348
Photography equipment	12	534
Photostat equipment	19	348
Pharmacy	6	406
Physical fitness equipment	13	560
Pinball machines	4	319
Plastics manufacturing	50	539
Plastic products manufacturing	54	538
Playground equipment	13	668
Plumbing shop machinery and equipment	4	540
Pool hall/billiards furniture, fixtures and equipment	11	542
Postage meters (Refer to Valuation of Pitney-Bowes Postage Meters.)		
Power generation machinery and equipment	18	412
Pre-mix concrete machinery and equipment	4	544
Printers - desktop (See note #5.)	0	650
Printers - not desktop (See note #5.)	19	390
Printing and publishing	13	547
Professional equipment, medical	7	496
Professional library (Refer to Professional Library Declaration)		
Propane tanks (See Misc. Tools & Equip.)	22	607
Public address systems	5	520
Pumps	4	385
<b>R</b>		
Radio-telephone airport monitor systems	13	553
Radio-telephone communication systems (Refer to Wireless Communication Schedules)		
Radio-telephones/pagers	6	554
Radio/T.V. broadcasting equipment	5	552



# INDEX TO VALUATION SCHEDULES 2008

## (Replaces 2007 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Radio/T.V. repair service	4	555
Radio/T.V. tower (Refer to a cost manual; e.g., Marshall & Swift or note #3.)		
Recording studio furniture, fixtures and equipment	5	559
Recreational vehicle manufacturing	57	622
Recycling, crushing equipment	12	463
Reducing salon furniture, fixtures and equipment	13	560
Refrigeration-display/freezer/cooler	14	561
Refrigeration plant	16	433
Rental clothing/costumes	1	626
Rental equipment	2	564
Rental housing furniture, fixtures and equipment	11	565
Rental scaffolding	1	574
Rental sports equipment/skis	1	596
Repair shop, auto repair garage	5	329
Repair shop, bicycle sporting goods repair	5	342
Repair shop, boats	5	352
Repair shop, small appliance	5	324
Repair shop, upholstery shop machinery and equipment	12	437
Research equipment	7	418
Restaurant furniture, fixtures and equipment	6	568
Rest home furniture, fixtures and equipment	12	515
Retail store:		
apparel	6	323
auto parts	12	328
bicycle, sporting goods	5	342
boat	5	352
department store	6	399
drug, pharmacy	6	406
feed & seed	12	419
floral	12	427
groceries (excluding refrigeration)	6	450
hardware	12	451
jewelry	6	465
lumber	12	489
nursery, greenhouse	12	514
tire	12	617
TV, stereo, audio, VCR	6	602
Rock crusher (See note #7.)		
Roofing contractor machinery and equipment	4	570
<b>S</b>		
Safes & safe deposit boxes	18	571
Sand & gravel machinery and equipment (see construction/heavy equipment)		
Satellite dish (See note #3.)		
Sawmill (See lumber and wood products above.)		
Scaffolding	1	574
School, business/trade furniture, fixtures and equipment	5	575
School, kindergarten/daycare furniture, fixtures and equipment	11	467
Scientific equipment	7	418
Searchlights	14	577

# INDEX TO VALUATION SCHEDULES 2008

## (Replaces 2007 Index and Schedules)

Item	Schedule	Function Code (For County Use Only)
Seed & feed store furniture, fixtures and equipment	12	419
Seed cleaning & processing	59	579
Semiconductor manufacturing equipment (See note #8.)	44	306
Service station machinery and equipment	4	583
Sewer cleaning machinery and equipment	5	584
Sewer construction machinery and equipment (See note #7.)		
Sewing machinery and equipment	12	586
Sheet metal fabrication	56	587
Shelving, metal	13	588
Shelving, wood	11	589
Ships & vessels (See boats above.)		
Shoes & leather manufacture	15	475
Shoe repair	15	393
Sign manufacturing equipment	14	592
Signs/billboards/neon signs	12	593
Ski lifts & tows	20	595
Small tools (See Misc. Tools & Equip. Schedule.)	21	619
Soft drink dispensers	1	632
Soft drink manufacturing	56	599
Soft water service machinery and equipment	4	600
Software, computer (See note #5.)		
Sprayers - tank, pump, and pressure	4	385
Sprinkler system (appraise and depreciate with building)		
Sprinkler, lawn (Refer to a cost manual; e.g., Marshall & Swift.)		
Stereo	1	601
Stereo store	6	602
Store (See retail store above.)		
Store, wholesale furniture, fixtures and equipment	12	640
Sugar refining	59	604
Suntan salon machinery and equipment	4	652
Supermarket furniture, fixtures and equipment (except refrigeration)	6	450
Surveying & engineering equipment	7	418
<b>T</b>		
Tanks & vessels (See Misc. Tools & Equip. Schedule)	22	607
Tavern/bar furniture, fixtures and equipment	9	339
Telephone, mobile	6	554
Telephone rental	10	653
Telephone systems equipment	4	609
Teletype equipment	14	610
Television broadcasting equipment	5	552
Television set/stereo/VCR	1	601
Tent & awning machinery and equipment	15	612
Theater, drive-in furniture, fixtures and equipment	5	614
Theater, indoor	12	613
Theater, projection equipment	12	615
Tire recapping machinery and equipment	15	616
Tire store	12	617
Toilet, portable	3	618
Tools, small tools or hand tools (See Misc. Tools & Equip. Schedule.)	21	619

# INDEX TO VALUATION SCHEDULES 2008

## (Replaces 2007 Index and Schedules)

Item	Schedule	Function Code
		(For County Use Only)
Trailer court furniture, fixtures and equipment	11	565
Trash collection/hauling containers	8	439
Tree surgery/trimming machinery and equipment	3	623
Truck scales machinery and equipment	18	624
<b>U</b>		
Unlicensed vehicles	5	627
Upholstery machinery and equipment	12	437
Used equipment, miscellaneous	2	564
Utility systems, locally assessed (Contact STC)		
<b>V</b>		
Vans, barge	10	630
Vans, cargo container	9	631
Vending machines, non-refrigerated	16	633
Vending machines, refrigerated	14	561
Veterinarian equipment	7	496
Video cassette recorders	1	601
Video cassette tapes (Refer to Video Tape Declaration Form.)		
Video games (See Video and Arcade Laser Game Schedule.)	25	657
<b>W</b>		
Warehouse equipment	5	634
Watch repair machinery and equipment	14	636
Water & steam systems (Appraise with real property.)		
Water distribution systems	22	607
Welding shop machinery and equipment	14	638
Well drilling equipment	4	385
Wholesale store furniture, fixtures and equipment	12	640
Winery machinery and equipment	14	641
Wireless communication systems (Refer to Wireless Communication Schedules.)		
Wood shelving	11	589
Woodworking production & manufacturing	58	643
Woodworking shop machinery and equipment	12	644
Woodworking, sawmills (See logging equipment above.)		
Word processing equipment	19	377
Wrecking yard machinery and equipment	12	646
<b>X</b>		
X-ray equipment, inspection	7	496
X-ray equipment, medical	7	496
<b>Y</b>		
Yard structures & improvements	62	654

NOTES: Notes start on the next page.

\*\*\*\*\*

## NOTES TO VALUATION SCHEDULES 2008 (Replaces 2007 Notes)

### NOTES:

1. Farm equipment used for non-agricultural use should be valued from a current edition of Iron Solutions Official Guide for farm equipment (Northwest Region), using the "Resale Cash" values and adjusted to the local market. For items not listed in this reference, the 2007 Equipment Valuation Supplement (enclosed) may be used.
2. Used aircraft in good condition maintain their market value, or may increase in value. The "Aircraft Blue Book" provides information on airplane values.
3. Cable Television System (CATV), use Supplemental CATV Schedules. For Satellite Television System (SATV) reception equipment and GPS handhelds, use the "Converter" column from the CATV schedules.
4. Coin Operated equipment, refer to the index for the appropriate type (e.g., arcade, laundry, locker, vending).
5. Personal Computers (PCs), workstations and desktop peripherals should be valued from Schedule 0.

- **Desktop Peripherals:** refer to small less expensive peripheral items with typically no professional installation needed. They are designed to sit on top of a desk rather than the floor. Examples include: external drives, printers, scanners, computer speakers and headsets, and other devices that can be used with a computer, but are not an essential part of the computer.
- **Workstations:** are often used for engineering and graphics, they have computing power usually between PCs and minicomputers, and generally include a large high-resolution graphics screen.

Larger items like minicomputers, mainframes, servers, super computers, and non-desktop items should be valued from Schedule 19.

- **Non-Desktop Peripherals:** are large more expensive items that can be used with a computer such as copiers that are not designed to sit on top of a desk.

For embedded systems the schedule for the related property item in which the embedded system is integrated should be used. However, if it is more economically feasible to replace the embedded computer system than the related overall property item, then Schedule 19 (Function Code 349 for AS/400 counties) should be used for the embedded system only, while the other portion of the stated equipment should be classified by its appropriate asset category.

- **Embedded systems:** are a specialized computer system that is part of a larger system or machine. This system cannot perform functions outside of the machine for which it is embedded. Examples include mammography units, MRI Equipment, computer driven mills, computerized machine lathes, and computer integrated manufacturing machinery.

## NOTES TO VALUATION SCHEDULES 2008

### (Replaces 2007 Notes)

6. For equipment having multiple uses and not otherwise addressed in these schedules, the schedule that has the longest estimated economic life amongst the various uses of the equipment should be used.
7. Construction equipment should be valued from a current edition of the *Green Guide using the "Average Resale" values adjusted to the local market. For items not listed in the reference manuals, the 2008 Equipment Valuation Supplement (enclosed) may be used.*
8. The composite factors below include functional obsolescence for consideration when valuing specialized semiconductor fabs for the current assessment year. These fabs are high volume narrowly defined product lines of commodity microchip manufacturing. General fabs, on the other hand, tend to have low volume and high product variation through custom orders. Between job runs, general fabs usually retool the machinery and equipment before starting the next job run.

Age	Schedule 44	Times the functional obsolescence factor	=	Composite
0	100		=	100
1	68	0.75	=	51
2	45	0.75	=	34
3	29	0.75	=	22
4	18	0.75	=	14
5 & beyond	10		=	10

9. The "half-year convention" is applied to all depreciated schedules with the exception of Schedule 44, and those found on pages 16 thru 18. Taxpayers purchase property on various days throughout the year. On January 1 of this calendar year, the average age of property acquired by all taxpayers in the previous calendar year would be closer to half a year in age rather than one year old. Therefore, Age "1" as stated in these depreciated schedules, receives half a year's depreciation. Age "2" as stated in these depreciated schedules receives 1.5 years of accumulated depreciation and so forth. This explains why the factors in any one schedule can create the appearance of exhibiting a life older than the stated life used. Good examples of this can be found on page 14.

\*\*\*\*\*

# **TREND COMPONENT SCHEDULE 2008**

Age	Year	Group "A"	Group "B"	Group "C"	Group "D"	Group "E"	Group "F"	M/S "D"	M/S "S"	PPI 1	PPI 2
0	2008	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000	1.000
1	2007	1.014	1.013	1.010	1.011	1.012	1.006	1.004	1.007	0.969	0.998
2	2006	1.077	1.067	1.050	1.051	1.062	1.057	1.051	1.060	0.902	1.003
3	2005	1.126	1.121	1.101	1.096	1.112	1.120	1.112	1.123	0.830	0.995
4	2004	1.209	1.217	1.194	1.178	1.196	1.200	1.180	1.222	0.761	0.985
5	2003	1.252	1.262	1.239	1.220	1.237	1.284	1.268	1.306	0.701	0.959
6	2002	1.273	1.285	1.263	1.240	1.258	1.311	1.297	1.331	0.626	0.921
7	2001	1.282	1.289	1.278	1.250	1.265	1.336	1.326	1.351	0.550	0.886
8	2000	1.296	1.300	1.287	1.255	1.276	1.352	1.338	1.369	0.499	0.889
9	1999	1.322	1.321	1.309	1.278	1.299	1.419	1.413	1.425	0.461	0.856
10	1998	1.327	1.323	1.315	1.281	1.303	1.453	1.450	1.457	0.398	0.847
11	1997	1.340	1.334	1.329	1.290	1.314	1.479	1.473	1.478	0.332	0.841
12	1996	1.365	1.350	1.351	1.316	1.336	1.519	1.526	1.506	0.286	0.853
13	1995	1.386	1.373	1.372	1.333	1.356	1.535	1.533	1.535	0.249	0.858
14	1994	1.441	1.427	1.415	1.375	1.405	1.583	1.575	1.587	0.228	0.852
15	1993	1.485	1.460	1.453	1.417	1.444	1.639	1.639	1.637	0.209	0.865
16	1992	1.514	1.480	1.485	1.455	1.472	1.699	1.718	1.680	0.178	0.880
17	1991	1.537	1.489	1.510	1.478	1.490	1.720	1.750	1.689	0.146	0.908
18	1990	1.573	1.517	1.544	1.506	1.520	1.742	1.765	1.712		0.921
19	1989	1.618	1.555	1.592	1.546	1.561	1.784	1.819	1.737		0.914
20	1988	1.710	1.638	1.678	1.627	1.644	1.818	1.853	1.777		0.928
21	1987	1.786	1.711	1.732	1.690	1.715	1.879	1.894	1.865		0.937
22	1986	1.816	1.730	1.747	1.713	1.740	1.891	1.906	1.875		0.949
23	1985	1.846	1.740	1.755	1.724	1.756	1.904	1.916	1.892		
24	1984	1.880	1.766	1.776	1.746	1.782	1.940	1.959	1.922		
25	1983	1.926	1.812	1.812	1.792	1.831	2.005	2.046	1.960		
26	1982	1.955	1.844	1.854	1.829	1.864	2.068	2.118	2.014		
27	1981	2.048	1.930	1.957	1.918	1.951	2.150	2.188	2.097		
28	1980	2.265	2.137	2.172	2.117	2.152	2.300	2.332	2.241		
29	1979	2.502	2.371	2.384	2.325	2.368	2.513	2.524	2.471		
30	1978	2.737	2.593	2.608	2.542	2.588	2.784	2.767	2.770		

Trends developed from: Marshall Valuation Service (Marshall & Swift):

Group A: "Food Products"

Group B: "Construction Materials"

Group C: "Mining & Milling"

Group D: "Wood Products"

Group E: "Average of All"

Group F: "M & S Bldgs: Masonry, D & S"

M & S "D" : " Wood Frame"

M & S "S" : "Metal Frame and Walls"

Trends developed from Producer Price Indexes (PPI):

PPI 1: "Computers and computer equipment"

PPI 2: "Radio communication, fiber optics  
& related equip."

## How to use "Personal Property Valuation Schedules 2008:"

For personal property purchased new or used: First find the proper schedule number from the "Index to Valuation Schedules" starting on page 1. After finding which schedule to use, locate the factor opposite the year in which the property was acquired. Multiply the full retail purchase price (including freight, installation, etc.)\* by the factor for the appropriate year; before using the factor remember to move the decimal two places to the left. This will provide the indicated market value for assessment purposes.

### Example:

A personal computer was purchased in 2006 for a \$2,000 retail price. At the intersection of Schedule # 0 and 2006 is the factor 36(%). The equipment's cost multiplied by the factor equals \$720, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value  
 $\$2,000 \times .36 = \$720$

### Another Example:

Fast food machinery and equipment was purchased in 2003 for a \$10,000 retail price. At the intersection of Schedule # 6 and 2003 is the factor 79(%). The equipment's cost multiplied by the factor equals \$7,900, the indicated market value for assessment purposes.

Cost X Factor = Indicated Market Value  
 $\$10,000 \times .79 = \$7,900$

\* There could be indications that a taxpayer's reported costs do not reflect the full retail purchase price in the year(s) of purchase. Reasons can include original costs being: manufactured costs, wholesale costs for a volume buyer, etc. If this happens then before applying these schedules the reported costs should first be adjusted to reflect retail estimates in the year(s) of purchase. Upon discovery adjusting may be the best alternative given the following:

1. Typically taxpayers keep records of their original costs rather than retail estimates of their property when purchased. Thus original costs are usually the only undepreciated costs available to be reported by most taxpayers.
2. The original costs that most taxpayers incur (to acquire and place their property and other capital improvements and additions into operation) will typically represent their property's retail level of market value in the year of purchase. This publication is intended to be applied to such typical costs representing the retail level of market value at time of purchase. Therefore a different cost input (whether from original cost or otherwise) if not adjusted for a notable market variation when purchased, could create both equalization and market value concerns. Idaho Code Sections 63-109, 63-201 (10) and Idaho Property Tax Rule 217.01.b address equalization and market value at the retail level.

When taxpayers desire to provide the County Assessor alternative retail costs in the manner of estimates, studies, or analyses, for purpose of adjusting to local market observations, this supplemental data should not be treated as a substitute for reporting original installed costs, or the most recent purchase price.

**PERSONAL PROPERTY VALUATION SCHEDULES 2008**  
**Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.**

Schedule No.: Trend Group: Economic Life:	0 PPI 1 2	1 "E" 5	2 "E" 6	3 "E" 7	4 "E" 8	5 "E" 9	6 "E" 10	7 "E" 11	8 "E" 5	9 "E" 6	10 "E" 7	11 "E" 8	12 "E" 9	13 "E" 10	14 "E" 11	15 "E" 12	16 "E" 14	17 "E" 16	18 "E" 20	19 PPI 1 5	
Age      Year	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	
0	2008	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
1	2007	75	93	94	95	96	97	97	97	93	94	95	96	97	97	97	98	98	99	99	88
2	2006	29	81	85	88	90	92	93	95	81	85	88	90	92	93	95	96	97	99	100	66
3	2005	<u>10</u>	67	75	79	83	87	89	91	67	75	79	83	87	89	91	92	96	98	100	46
4	2004	10	53	63	72	78	83	86	90	53	63	72	78	83	86	90	92	96	99	103	28
5	2003	10	35	49	61	68	74	79	83	35	49	61	68	74	79	83	87	92	96	101	13
6	2002	10	<u>25</u>	34	47	57	64	70	75	<u>25</u>	34	47	57	64	70	75	79	87	92	98	<u>10</u>
7	2001	10	25	<u>25</u>	33	44	53	61	67	25	<u>25</u>	33	44	53	61	67	72	80	86	94	10
8	2000	10	26	26	<u>26</u>	32	42	51	57	26	26	<u>26</u>	32	42	51	57	64	73	80	89	10
9	1999	10	26	26	26	<u>26</u>	31	42	49	26	26	26	<u>26</u>	31	42	49	56	66	75	86	10
10	1998	10	26	26	26	26	<u>26</u>	31	40	26	26	26	26	<u>26</u>	31	40	48	60	69	81	10
11	1997	10	26	26	26	26	26	<u>26</u>	32	26	26	26	26	26	<u>26</u>	32	39	53	63	76	10
12	1996	10	27	27	27	27	27	27	<u>27</u>	27	27	27	27	27	27	<u>27</u>	31	45	57	72	10
13	1995	10	27	27	27	27	27	27	27	27	27	27	27	27	27	27	<u>27</u>	39	52	68	10
14	1994	10	28	28	28	28	28	28	28	28	28	28	28	28	28	28	28	32	46	65	10
15	1993	10	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	<u>29</u>	40	61	10
16	1992	10	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	29	34	56	10
17	1991	10	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	<u>30</u>	51	10
18	1990	10	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	30	46	10
19	1989	10	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	31	41	10
20	1988	10	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	33	36	10
21	1987	10	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	34	<u>34</u>	10
22	1986	10	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	10
23	1985	10	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	35	10
24	1984	10	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	36	10
25	1983	10	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	10
26	1982	10	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	37	10
27	1981	10	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	39	10
28	1980	10	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	43	10
29	1979	10	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	47	10
30	1978	10	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52	52	10

Note: Refer to the instructions on page 13. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, which is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment. Bold underlined factors indicate where the economic life estimate is reached.



**INDUSTRIAL PROPERTY VALUATION SCHEDULES 2008**  
**Showing The Composite Factor (Combined Trend and Depreciation), As a Percent Good.**

Schedule No.: Trend Group: Economic Life:		20 M/S S 25	44 None 5	46 "B" 5	48 "E" 9	50 "B" 10	51 "E" 10	52 "A" 12	53 "E" 12	54 "E" 13	55 M/S S 14	56 "A" 15	57 "B" 15	58 "D" 20	59 "A" 19	60 "B" 20	61 M/S D 4%D	62 M/S S 15	63 M/S S 8	93 "C" 25	
Age	Year	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor	Factor
0	2008	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	
1	2007	99	68	93	97	97	97	98	98	98	98	98	98	99	99	99	98	98	96	99	
2	2006	101	45	81	92	94	93	97	96	97	96	99	98	99	101	100	99	98	90	100	Col.
3	2005	103	29	67	87	90	89	93	92	95	97	98	98	99	100	101	100	98	84	101	For
4	2004	109	18	54	83	88	86	93	92	93	98	98	99	101	103	105	103	99	79	106	Future
5	2003	112	10	35	74	81	79	88	87	89	97	95	96	100	101	103	105	99	72	107	Use
6	2002	109	10	26	64	72	70	80	79	83	92	90	91	97	98	100	104	95	60	104	
7	2001	107	10	26	53	62	61	73	72	76	85	83	84	93	94	95	102	88	47	101	
8	2000	104	10	26	42	52	51	65	64	69	78	78	78	88	88	91	99	82	34	98	
9	1999	104	10	26	31	42	42	57	56	62	73	73	73	84	85	87	100	78	29	96	
10	1998	102	10	26	26	32	31	49	48	55	67	65	65	79	80	82	99	71	29	92	
11	1997	98	10	27	26	27	26	40	39	46	59	59	59	75	75	77	96	65	30	88	
12	1996	95	10	27	27	27	27	31	31	39	51	53	53	71	71	73	96	59	30	85	
13	1995	92	10	27	27	27	27	28	27	31	45	46	45	67	65	69	92	51	31	82	
14	1994	90	10	29	28	29	28	29	28	28	37	40	40	63	62	66	91	44	32	81	
15	1993	88	10	29	29	29	29	30	29	29	33	34	34	60	58	61	90	38	33	78	
16	1992	84	10	30	29	30	29	30	29	29	34	30	30	55	53	56	91	34	34	74	
17	1991	79	10	30	30	30	30	31	30	30	34	31	30	50	48	51	89	34	34	71	
18	1990	75	10	30	30	30	30	31	30	30	34	31	30	45	41	46	86	34	34	68	
19	1989	71	10	31	31	31	31	32	31	31	35	32	31	40	36	40	85	35	35	65	
20	1988	68	10	33	33	33	33	34	33	33	36	34	33	36	34	36	83	36	36	64	
21	1987	63	10	34	34	34	34	36	34	34	37	36	34	34	36	34	81	37	37	59	
22	1986	58	10	35	35	35	35	36	35	35	38	36	35	34	36	35	80	38	38	54	
23	1985	53	10	35	35	35	35	37	35	35	38	37	35	34	37	35	77	38	38	49	
24	1984	48	10	35	36	35	36	38	36	36	38	38	35	35	38	35	74	38	38	44	
25	1983	43	10	36	37	36	37	39	37	37	39	39	36	36	39	36	76	39	39	40	
26	1982	40	10	37	37	37	37	39	37	37	40	39	37	37	39	37	74	40	40	37	
27	1981	42	10	39	39	39	39	41	39	39	42	41	39	38	41	39	74	42	42	39	
28	1980	45	10	43	43	43	43	45	43	43	45	45	43	42	45	43	77	45	45	43	
29	1979	49	10	47	47	47	47	50	47	47	49	50	47	47	50	47	78	49	49	48	
30	1978	55	10	52	52	52	52	55	52	52	55	55	52	51	55	52	83	55	55	52	

Note: Use these schedules in the manner shown in the Personal Property instructions on page 13. These factors include components for both depreciation and inflation (trending). The economic life used in each schedule represents a common life based on all property, not any one individual item, which is most typically assessed by that schedule. These factors are not intended to apply to inoperable or scrapped equipment.

**AGRICULTURAL EQUIPMENT VALUATION SUPPLEMENT 2008**  
**For valuation of agricultural equipment in non-exclusive agricultural use.**  
**Factors are shown in Whole Number Percent.**

Category		Tractors (Not Ford & J. Deere)		Tractors (Ford & J. Deere)		Hang-On Equipment	
Schedule # Function Code Acquisition		26 472 New	47 675 Used	94 696 New	95 697 Used	23 655 New	24 656 Used
Age	Year						
0	2008	100	100	100	100	100	100
1	2007	91	96	92	95	85	79
2	2006	81	93	83	92	70	57
3	2005	78	89	79	90	55	50
4	2004	75	84	76	84	40	43
5	2003	72	79	75	80	35	36
6	2002	68	74	70	76	30	36
7	2001	64	68	66	72	25	36
8	2000	60	63	63	67	25	36
9	1999	55	62	60	66	25	36
10	1998	51	59	56	60	25	36
11	1997	50	53	55	59	25	36
12	1996	48	56	50	59	25	36
13	1995	43	51	49	52	25	36
14	1994	45	47	49	54	25	36
15	1993	41	49	43	51	25	36
16	1992	38	47	45	48	25	36
17	1991	40	44	42	49	25	36
18	1990	38	41	40	45	25	36
19	1989	36	36	41	43	25	36
20	1988	33	32	37	42	25	36
21	1987	29	32	36	40	25	36
22	1986	26	27	35	39	25	36
23	1985	26	28	33	37	25	36
24	1984	22	25	32	39	25	36
25	1983	23	25	31	39	25	36
26	1982	20	25	32	39	25	36
27	1981	20	25	32	39	25	36
28	1980	20	25	32	39	25	36
29	1979	20	25	32	39	25	36
30	1978	20	25	32	39	25	36

Note: Use these schedules in the manner shown in the Personal Property instructions on page 13. The above factors consider both accrued depreciation and the effects of inflation. The source of market data for the tractors is the "Farm Equipment NW Region, Fall Official Guide" by IRON Solutions. "Hang-On Equipment" is not reported in the "Farm Equipment NW Region, Fall Official Guide." Therefore, this schedule is provided as a convenience and will remain unchanged.

# CONSTRUCTION (HEAVY) EQUIPMENT VALUATION SUPPLEMENT 2008

Factors are shown in Whole Number Percent !

Category		Skid-steer Loaders		Tractor Mounted Backhoes		Wheel Loaders		Crawler Loaders		Crawler Dozers		Trenchers and Excavators		Motor Graders		Turnapulls and Scrapers		Screens and Crushers		Logging Equipment		Non-Tower Cranes		Forklifts	
Schedule #	Function Code	30	67	96	97	28	49	29	66	32	69	33	80	98	99	45	92	89	91	43	90	64	65	31	68
Acquisition		557	679	698	699	510	677	537	678	580	681	581	682	670	691	673	694	*	649	671	692	518	519	573	680
		New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used	New	Used
Age	Year																								
0	2008	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
1	2007	90	96	86	97	91	90	90	95	90	94	88	89	90	90	97	98	88	96	89	86	89	93	84	94
2	2006	80	94	72	93	81	83	79	84	79	92	76	80	79	92	94	91	76	88	78	74	77	85	68	90
3	2005	77	93	70	89	73	77	75	72	74	85	68	74	71	85	92	85	73	79	67	64	71	78	64	84
4	2004	75	88	67	82	67	70	66	62	73	73	61	64	73	76	86	80	67	74	58	55	65	75	61	79
5	2003	74	83	64	76	62	63	57	57	67	66	56	57	67	71	80	70	60	70	50	46	60	70	57	75
6	2002	70	79	59	65	57	56	49	49	58	54	49	50	60	66	75	52	56	66	43	41	57	62	54	71
7	2001	66	75	55	64	51	51	45	43	52	48	43	45	56	59	66	50	53	61	36	37	53	55	51	62
8	2000	63	70	47	60	45	48	39	41	43	47	38	41	52	53	49	44	50	61	32	33	47	52	48	53
9	1999	60	61	46	56	41	44	34	41	38	43	34	37	47	51	47	41	46	57	29	31	42	49	42	53
10	1998	56	60	43	50	39	44	32	35	37	42	31	34	42	47	41	37	46	57	26	31	40	43	36	53
11	1997	49	58	40	49	36	46	32	37	34	42	28	34	40	46	39	38	43	57	24	31	37	40	36	53
12	1996	48	53	36	47	36	48	28	33	33	41	26	29	37	42	35	37	43	57	24	31	33	40	36	53
13	1995	46	44	35	43	37	43	29	35	33	43	26	26	36	42	36	31	43	57	24	31	31	37	36	53
14	1994	42	45	34	46	39	41	26	34	32	41	22	22	33	42	35	29	43	57	24	31	30	35	36	53
15	1993	35	41	31	42	35	37	28	30	34	41	20	21	33	41	29	27	43	57	24	31	28	32	36	53
16	1992	36	39	33	40	33	35	27	29	32	38	17	21	33	39	27	24	43	57	24	31	27	32	36	53
17	1991	33	36	30	39	30	35	24	29	32	34	16	20	32	39	25	24	43	57	24	31	25	32	36	53
18	1990	31	35	29	36	28	33	23	24	30	30	16	17	31	38	23	24	43	57	24	31	24	31	36	53
19	1989	29	38	28	35	28	30	23	27	27	33	15	17	31	37	23	23	43	57	24	31	25	32	36	53
20	1988	28	31	26	35	27	30	19	27	24	33	13	17	30	37	23	23	43	57	24	31	24	32	36	53
21	1987	30	31	25	35	24	30	21	27	26	33	13	17	29	37	22	23	43	57	24	31	24	32	36	53
22	1986	25	31	25	35	24	30	21	27	26	33	13	17	29	37	22	23	43	57	24	31	24	32	36	53
23	1985	25	31	25	35	24	30	21	27	26	33	13	17	29	37	22	23	43	57	24	31	24	32	36	53
24	1984	25	31	25	35	24	30	21	27	26	33	13	17	29	37	22	23	43	57	24	31	24	32	36	53
25	1983	25	31	25	35	24	30	21	27	26	33	13	17	29	37	22	23	43	57	24	31	24	32	36	53
26	1982	25	31	25	35	24	30	21	27	26	33	13	17	29	37	22	23	43	57	24	31	24	32	36	53
27	1981	25	31	25	35	24	30	21	27	26	33	13	17	29	37	22	23	43	57	24	31	24	32	36	53
28	1980	25	31	25	35	24	30	21	27	26	33	13	17	29	37	22	23	43	57	24	31	24	32	36	53
29	1979	25	31	25	35	24	30	21	27	26	33	13	17	29	37	22	23	43	57	24	31	24	32	36	53
30	1978	25	31	25	35	24	30	21	27	26	33	13	17	29	37	22	23	43	57	24	31	24	32	36	53

Note: Use these schedules in the manner shown in the Personal Property instructions on page 13. The above factors consider both accrued depreciation and the effects of inflation. The source of market data for the above schedules is the "Green Guide(s) - Volumes 1, 2, and Older Equipment" and "Farm Equipment NW Region, Fall Official Guide." Schedule categories (Headings) should be self-explanatory (with a brief explanation). For example, Tractor - mounted Backhoes may also have Front - End Loader Buckets attached, and may be used as such. Forklift information which came from the "Official Industrial Equipment Guide" is no longer published; therefore, this schedule is provided as a convenience and will remain unchanged. For "Attachments," ask the specific equipment dealer -or- Use Schedules 23 and 24 in the Agricultural Equipment Valuation Supplement.

\* With Schedule 89 use function code 647 for new rock crushers and use function code 309 for concrete and paving batch plants.

## SUPPLEMENTAL SCHEDULES

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column. Towers may be valued using the Towers column of the CATV Valuation Schedules. (See page 20.)

### Video and Arcade Laser Game Valuation

(Schedule 25, Function Code 657)

Age	Year	Percent Good
0	2008	100
1	2007	50
2	2006	30
3	2005	20
Continues ....		20

### Miscellaneous Tools & Equipment

Schedule 21 (Function Code 619): Suggest 50% depreciation (50% good) be allowed.

Schedule 22 (Function Code 607): Suggest 40% depreciation (60% good) be allowed.

# SUPPLEMENTAL SCHEDULES

## 2008 Valuation Schedules

### For Postage Meters

#### Owner/Manufacturer:

##### Neopost

<u>Model No.</u>	<u>Value</u>
951	\$355
9212	\$346
9282	\$623
9287	\$824
9288	\$541
9288G	\$582
9512	\$567
9512G	\$316
9548	\$845
9548G	\$570
9647	\$892
9648	\$892
9659G	\$674
IJ25	\$428
IJ25P	\$428
N18D	\$591
N18I	\$827
N18IG	\$801
N20I	\$709
N22I	\$627
N300	\$1,004
N90I	\$355
N90IG	\$295
N92I	\$355
N94I	\$355
SM26ADV	\$272
SM26H	\$236

##### Francotyp- Postalia (FP)

<u>Model No.</u>	<u>Value</u>
8000 STANDARD METER	\$337
8100 DECIMAL METER	\$622
FP-30 REFURBISHED	\$91
JETMAIL METER	\$642
M SERIES METER	\$433
MYMAIL METER	\$123
OPTIMAIL METER	\$614
T-1000 METER	\$229
ULTIMAIL METER	\$292

##### Hasler Model No.

<u>Model No.</u>	<u>Value</u>
WJ20 <sup>1</sup>	\$223
Meter in Base Model WJ60 <sup>1</sup>	\$356
Meter in Base Model WJ65 <sup>1</sup>	\$371
Meter in Base Model WJ90 <sup>1</sup>	\$372
Meter in Base Model WJ95 <sup>1</sup>	\$455
Meter in Base Model WJ110 <sup>1</sup>	\$393
Meter in Base Model WJ185 <sup>1</sup>	\$720

<sup>1</sup>**Hasler meters are AKA:** Meter Safes, Meter Cartridges, or Meter Heads. The meters in the WJ20s are encased, so the value estimate for WJ20 above is for the full unit, including the meter, but excluding the scale; the unit can not be sold due to the encasement of the meter. With the exception of the WJ20 value indicator, all Hasler meter cartridges within the base models above are value indicators for just the meter cartridge and not the base machines in which the meter safes are inserted; the base can be sold due to the ability to be separated from the meter. For bases, scales and other mailing machine equipment Schedule 10 is recommended.

##### Pitney-Bowes

<u>Model No.</u>	<u>Value</u>
0E100	\$1,170
0E300	\$1,170
0E301	\$1,170
0E306	\$1,422
05322	\$1,037
05707	\$563
06500	\$1,170
06501	\$1,170
06505	\$1,022
06900	\$563
06902	\$489
06905	\$489
06909	\$563
01A00	\$1,170
01A03	\$1,570
01A04	\$1,407
01A05	\$1,140
01A0T	\$1,170
01L00	\$1,570
01M00	\$1,170
01M0T	\$1,170
01P00	\$1,155
01P05	\$888
0A900	\$1,111
0B700	\$622
0B702	\$578
0B900	\$1,111
0E700	\$415
0E707	\$415
0E709	\$415
0F800	\$1,155
0F805	\$1,081
0F900	\$1,155
0F905	\$1,081
0G900	\$1,273
0K700	\$533
0P200	\$444
0P700	\$666
0P705	\$578
0P7L1	\$1,155
0P7L5	\$888

#### Note:

If a reported meter model # is not included on this list, determine if the property is a postage meter; contact the Tax Commission for assistance:

208-334-7733, [jpowell@tax.idaho.gov](mailto:jpowell@tax.idaho.gov)

# SUPPLEMENTAL SCHEDULES

## CATV VALUATION SCHEDULES 2008

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

<b>Schedule No.:</b>		<b>88</b>	<b>36</b>	<b>37</b>	<b>38</b>
<b>Function Code:</b>		<b>383</b>	<b>381</b>	<b>382</b>	<b>380</b>
<b>Trend Group:</b>		<b>"E"</b>	<b>PPI 2</b>	<b>PPI 2</b>	<b>PPI 2</b>
<b>Economic Life:</b>		<b>20</b>	<b>13</b>	<b>10</b>	<b>6</b>
			<b>Distribution</b>	<b>Headend</b>	
<b><u>Age</u></b>	<b><u>Year</u></b>	<b><u>Towers</u></b>	<b><u>Systems</u></b>	<b><u>Equipment</u></b>	<b><u>Converters</u></b>
0	2007	100	100	100	100
1	2006	99	97	96	94
2	2005	100	90	88	80
3	2004	100	83	79	66
4	2003	103	75	69	51
5	2002	101	66	59	37
6	2001	98	58	50	24
7	2000	94	53	43	18
8	1999	89	46	34	
9	1998	86	40	27	
10	1997	81	35	20	
11	1996	76	30	17	
12	1995	72	25		
13	1994	68	19		
14	1993	65	17		
15	1992	61			
16	1991	56			
17	1990	51			
18	1989	46			
19	1988	41			
20	1987	36			
21	1986	34			

# SUPPLEMENTAL SCHEDULES

## WIRELESS COMMUNICATION SCHEDULES 2008

Equipment currently in use should be valued using a factor no lower than the last entry in the appropriate column.

<b>Schedule No.:</b>	<b>88</b>	<b>41</b>	<b>13</b>	<b>4</b>	<b>35</b>
<b>Function Code:</b>	<b>383</b>	<b>311</b>	<b>312</b>	<b>313</b>	<b>296</b>
<b>Trend Group:</b>	<b>"E"</b>	<b>"F"</b>	<b>"E"</b>	<b>"E"</b>	<b>None</b>
<b>Economic Life:</b>	<b>20</b>	<b>15</b>	<b>10</b>	<b>8</b>	<b>7</b>
			<b>Antennas &amp; Power Equipment<sup>2</sup></b>		<b>Switches &amp; Other Communication Equipment</b>
<b><u>Age</u></b>	<b><u>Year</u></b>	<b><u>Towers</u></b>	<b><u>Buildings<sup>1</sup></u></b>	<b><u>Tools<sup>3</sup></u></b>	
0	2008	100	100	100	100
1	2007	99	98	97	96
2	2006	100	97	93	90
3	2005	100	97	89	83
4	2004	103	97	86	78
5	2003	101	98	79	68
6	2002	98	93	70	57
7	2001	94	87	61	44
8	2000	89	81	51	32
9	1999	86	78	42	26
10	1998	81	71	31	26
11	1997	76	65	26	26
12	1996	72	59	27	27
13	1995	68	51	27	27
14	1994	65	44	28	28
15	1993	61	38	29	29
16	1992	56	34	29	29
17	1991	51	34	30	30
18	1990	46	35	30	30
19	1989	41	36	31	31
20	1988	36	36	33	33
21	1987	34	38	34	34
22	1986		38	35	35
23	1985		38	35	35
24	1984		39	36	36
25	1983		40	37	37
26	1982		41	37	37
27	1981		43	39	39
28	1980		46	43	43
29	1979		50	47	47
30	1978		56	52	52

<sup>1</sup> The trend source for buildings is Group "F" or M&S building indexes: masonry, wood, & metal.

<sup>2</sup> Power equipment is generators, transformers, wiring, breaker boxes, and related circuitry.

<sup>3</sup> Tools are testing equipment and hand tools.

Idaho State Tax Commission  
**2008 VIDEO MOVIE AND GAME DECLARATION FORM**

This form is for the reporting of Rental Video Cassette Tapes and may be used in addition to the county Personal Property Declaration Form.

State law requires the assessor to annually assess all property subject to taxation. Please complete and return the declaration to the \_\_\_\_\_ County Assessor no later than March 15, 2008.

**Please report:**

**1. Video Movies**

a. Total number of rental video movies: \_\_\_\_\_

b. Number of movies purchased in 2007: \_\_\_\_\_

c. Purchase price of 2007 movies:                 \$\_\_\_\_\_

**2. Video Games**

a. Total number of video games: \_\_\_\_\_

b. Number of games purchased in 2007: \_\_\_\_\_

c. Purchase price of 2007 games:                 \$\_\_\_\_\_

*I do hereby certify that the above inventory is accurate and complete.*

Signature: \_\_\_\_\_ Date \_\_\_\_\_

Title: \_\_\_\_\_

Name of Firm: \_\_\_\_\_

**FOR ASSESSOR'S USE ONLY**

1. Number of current video movies: \_\_\_\_\_ X \$\_\_\_\_ = \$ \_\_\_\_\_

2. Number of noncurrent video movies: \_\_\_\_\_ X \$\_\_\_\_ = \$ \_\_\_\_\_

3. Number of current video games: \_\_\_\_\_ X \$\_\_\_\_ = \$ \_\_\_\_\_

4. Number of noncurrent video games: \_\_\_\_\_ X \$\_\_\_\_ = \$ \_\_\_\_\_

Total video movie and game value:                                 \$ \_\_\_\_\_



**IDAHO STATE TAX COMMISSION**  
**2008 PROFESSIONAL LIBRARY DECLARATION**

This form is for the reporting of professional libraries, and is used in addition to the county *Personal Property Declaration form*.

State law requires the assessor to annually assess all property subject to taxation. Please complete and return this declaration to the \_\_\_\_\_ County Assessor no later than March 15, 2008.

**Please Report:**

- |   |       |       |
|---|-------|-------|
| 1. Total number of volumes* in library:   | _____ | Items |
| 2. Number of current volumes* in library:<br>(These are usable in their current condition.)               | _____ | Items |
| 3. Number of updateable volumes* in library:<br>(These lack supplements necessary to be current.)         | _____ | Items |
| 4. Number of non-updateable volumes* in library:<br>(These have become outdated or have been superseded.) | _____ | Items |

Note: \* Any electronic media in the library must be included in the volume numbers above. Volumes reported under numbers 2, 3, and 4 should equal total volumes reported under number 1.

I certify that the above inventory is accurate and complete.

Signature \_\_\_\_\_

Title \_\_\_\_\_ Date \_\_\_\_\_

**FOR ASSESSOR'S USE ONLY**

- |                                      |       |      |      |          |
|--------------------------------------|-------|------|------|----------|
| 1. Number of current volumes:        | _____ | X \$ | = \$ | _____    |
| 2. Number of updateable volumes:     | _____ | X \$ | = \$ | _____    |
| 3. Number of non-updateable volumes: | _____ | X \$ | = \$ | _____    |
| Total library value:                 |       |      |      | \$ _____ |